

**RT-10-X Amended Telecommunications Infrastructure  
Maintenance Fees Return**

REV 1

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NS DP CA

Do not write above this line.

**Step 1: Identify your business**

Station no. 060

1 Illinois Business Tax number (IBT no.): \_\_\_\_\_ - \_\_\_\_\_

2 Certificate of registration no.: **T I** - \_\_\_\_\_

3 Name: \_\_\_\_\_

4 Address: \_\_\_\_\_  
Number and street

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

5 Check the appropriate box and complete the information to indicate the fee period for which you are filing this return:

☐ **Month** of \_\_\_\_/\_\_\_\_/\_\_\_\_☐ **Quarter** ending \_\_\_\_/\_\_\_\_/\_\_\_\_6 ☐ Check here if your address has changed.7 Is this a final return? ☐ yes ☐ no**"Final"** indicates you will no longer conduct business. If**"yes,"** complete the following information:☐ I **sold** my business on \_\_\_\_/\_\_\_\_/\_\_\_\_.☐ I **discontinued** business on \_\_\_\_/\_\_\_\_/\_\_\_\_.**Step 2: Figure your telecommunications infrastructure maintenance fees (TIMFs) due***Figures as they should have been filed***Net gross charges subject to the State TIMF:**

8 Gross charges (defined in instructions) billed during this liability period.

8 \_\_\_\_\_

9 Amount you received during this liability period on credit previously extended.

9 \_\_\_\_\_

10 **Add Lines 8 and 9.** This amount is your total gross charges.

10 \_\_\_\_\_

11 Deductions:

a Gross charges billed to the federal government

11a \_\_\_\_\_

b Gross charges billed for wireless telecommunications

11b \_\_\_\_\_

c Fee-free sales billed to resellers

11c \_\_\_\_\_

d Other. Explain: \_\_\_\_\_

11d \_\_\_\_\_

12 **Add Lines 11a through 11d.** This amount is your total deduction.

12 \_\_\_\_\_

13 **Subtract Line 12 from Line 10.** This amount is your net gross charges subject to the State TIMF.

13 \_\_\_\_\_

14 **Multiply Line 13 by 0.5% (.005).** This is your State TIMF due.

14 \_\_\_\_\_

15 If you file this return and pay the amount due by the due date, multiply Line 14 by 2% (.02).

15 \_\_\_\_\_

16 **Subtract Line 15 from Line 14.**

16 \_\_\_\_\_

17 Credit you wish to apply.

17 \_\_\_\_\_

18 **Subtract Line 17 from Line 16.** This is your net fee due.

18 \_\_\_\_\_

19 Total amount you have paid for this reporting period.

19 \_\_\_\_\_

20 If Line 19 is greater than Line 18, **subtract Line 18 from Line 19.** This is the amount you have overpaid.

20 \_\_\_\_\_

21 If Line 19 is less than Line 18, **subtract Line 19 from Line 18.** This is the amount you have underpaid.

21 \_\_\_\_\_

Pay this amount. Make your check payable to "Illinois Department of Revenue."

21 \_\_\_\_\_

**Step 3: Check the reason you are filing this amended return**☐ I received a Notice of Possible Overpayment or made a computation error that resulted in an overpayment of fee.• If you checked this box, did you collect the overpaid fee from your customer? ☐ yes ☐ no• If you checked **"yes,"** did you unconditionally refund the overpaid fee? ☐ yes ☐ no☐ I made a computation error that resulted in underpayment of fee.☐ I made an error on a schedule or attachment.☐ I should have taken a deduction for \_\_\_\_\_☐ The original IBT no. was incorrect. The incorrect IBT no. is \_\_\_\_\_ - \_\_\_\_\_.☐ The original reporting period was incorrect. The incorrect reporting period is \_\_\_\_\_.☐ Other. Please explain. \_\_\_\_\_**Step 4: Sign below**

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete.

Owner or officer's signature and title (state if individual owner, member of firm, or corporate officer title) Title: \_\_\_\_\_ (\_\_\_\_)\_\_\_\_-\_\_\_\_/\_\_\_\_/\_\_\_\_  
Telephone number (include area code) DatePreparer's signature and title (state if individual owner, member of firm, or corporate officer title) Title: \_\_\_\_\_ (\_\_\_\_)\_\_\_\_-\_\_\_\_/\_\_\_\_/\_\_\_\_  
Telephone number (include area code) Date

# Form RT-10-X Instructions

## General Information

### Who must file Form RT-10-X?

You must file Form RT-10-X, Amended Telecommunications Infrastructure Maintenance Fees Return, to correct your original return or previously filed amended return, or to claim a credit for an overpayment.

### What if I fail to file my return or pay the amount I owe?

You owe a **late-filing penalty** if you do not file a processable return by the due date, a **late-payment penalty** if you do not pay the fee you owe by the date the fee is due, and a **bad check penalty** if your remittance is not honored by your financial institution. Interest is calculated on fee from the day after the original due date of your return through the date you pay the fee. We will bill you for penalties and interest. For more information about penalties and interest, see Publication 103, Uniform Penalties and Interest. To receive a copy of Publication 103, visit our Web site at [www.ILfee.com](http://www.ILfee.com) or call us at **1 800 356-6302**.

### What if I had no business activity during the period for which my return is due?

You must file your return on or before the due date even if you had no business activity during the period for which your return is due.

### May I write one check to pay for all telecommunications tax and fees I owe?

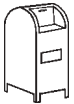
- No.** You must write separate checks to pay for any
- State Telecommunications Infrastructure Maintenance Fees (TIMFs) you owe on Form RT-10; and,
  - Telecommunications Excise Tax you owe on Form RT-2, Telecommunications Tax Return.

### What if I need help?

If you have any questions, call our Springfield office weekdays from 8:00 a.m. to 4:30 p.m. at **217 524-6693**.

### Where do I send my completed return and payment?

Mail your completed return and payment to:



**TELECOMMUNICATIONS INFRASTRUCTURE MAINT FEE  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19019  
SPRINGFIELD IL 62794-9019**

## Step-by-Step Instructions

### Step 1: Identify your business

**Lines 1 through 5:** If you are not using a preprinted return, write the information requested on the lines provided.

**Line 7:** A “final” return means that you sold or discontinued your business and you no longer owe TIMFs

### Step 2: Figure your TIMFs due

**Line 8:** Total gross charges billed during the period for which you are filing this return. “**Gross charges**” is the amount paid for

- telecommunications originating or received in Illinois and
- all services and equipment you provide in connection therewith, whether paid for with cash, credit, services, or property.

This includes the cost of

- providing such telecommunications;
- materials used in providing telecommunications;
- labor or service; or
- any other expense you incurred providing the telecommunications.

**Line 9:** If credit is used to pay for telecommunications services and equipment, include it in on this line when the credit is paid.

**Line 11a through Line 11c:** Write the amount of gross charges that you included in Line 9 that were billed

**Line 11a:** to the federal government.

**Line 11b:** for wireless telecommunications.

**Line 11c:** to resellers that will later bill & collect fee from the end user.

**Note:** Sales to resellers are exempt from fee only if the reseller provides you with documentation that they are a reseller.

**Line 11d:** Identify your “other” deductions on Line 11d and include the total gross receipts (excluding those indicated on Lines 11a, 11b, and 11c) that are exempt from fee and included in Line 9. If you are taking a deduction for a DCCA-certified business enterprise, you must list the business name and write the amount of the deduction on the line provided. Attach an additional sheet if necessary.

**Line 15:** If you file your return and pay the amount you owe by the due date, you are allowed a cost of collection discount. Multiply Line 14 by 2 percent (.02), and write the result on Line 15.

**Line 17:** If you have a credit memorandum and you wish to use it towards the amount you owe, write the amount of credit you are using.

**Line 18:** Subtract Line 17 from Line 16. This is the net fee due.

**Line 19:** Write the total amount that you have paid. This figure includes the amount you paid with your actual return, any subsequent amended return(s), and any fee you paid on any assessment for this liability period. **Do not include any penalty and interest you paid on any assessment.** You must reduce the total amount you have paid by the amount of any credit or refund of tax you have received for this liability period. **Do not include any interest you received on the credit or refund.**

**Line 20:** Amount you overpaid.

**Line 21:** Pay this amount with your return. We will bill you for penalties and interest or if you prefer, include the penalty and interest amounts on Line 21. Please identify how much is penalty and interest to the left of Line 21.

### Step 3: Check the reason you are filing this amended return

Check the best description of why you are completing Form RT-10-X. Also, provide any correct information (if applicable).

**Note:** If you check “Other” and are a party to a civil suit involving the amount claimed, write the name of the suit on the line provided.